

ACC 115 College Accounting

COURSE DESCRIPTION:

- B. Closing process
- C. Accounting cycle

- VII. Fraud, Ethics, and Controls
 - A. Workplace fraud
 - B. Internal Control
 - C. The Sarbanes-Oxley Act
 - D. Documentation and Verification

- VIII. Cash and Cash Controls
 - A. Control of cash
 - B. Banking activities as controls

- IX. Employee Earnings, Deductions and Payroll
 - A. Legal aspects of Employee payroll
 - B. Employee earnings and withholdings
 - C. Payroll accounting
 - D. Control over Payroll

- X. Employer Payroll Tax Reporting
 - A. Laws impacting Employer's payroll tax
 - B. Employer's payroll taxes
 - C. Employer's Payroll Tax Reporting
 - D. Federal (FUTA) and State (SUTA) Unemployment taxes
 - E. Workers' Compensation Insurance

- XI. Merchandise Sales and Accounts Receivable
 - A. Merchandising Sales
 - B.